(1995) 03 SC CK 0020

In the Supreme Court Of India

Case No : Civil Appeal No. 2339 Of 1990

Dunlop India Limited APPELLANT

Vs

Collector of Central Excise, Calcutta RESPONDENT

Date of Decision : 09-03-1995

Acts Referred:

Citation : (1996) 53 ECC 82 : (1996) 81 ELT 7 : (1995) 6 SCALE 473 : (1995) 4 SCC 709 Supp : (1995) 5 SCR 234 Supp : (1996) 100 STC 514

Hon'ble Judges : A. M. Ahmadii, C.J;S. P. Bharucha, J;K. S. Paripoornan, J

Bench : Full Bench

Final Decision : Dismissed

Judgement

1. This Civil relates to the classification of tyres for front end loaders and cranes. The question is whether they fall within the erstwhile Tariff Entry 16-I(i) or 16-111 which is a residuary entry. The appellant contended that the tyres meant for machinery such as front end loaders and cranes would fall under the residuary Entry 16-111 and not under the Entry 16-1(0 on which reliance is placed. The Assistant Collector of central Excise rejected the contention of the appellant. On appeal the Collector of central Excise (Appeals) also spurned the contention of the appellant. The appellant thereupon approached the Customs, Excise and Gold (Control) Appellate tribunal. New Delhi, which too turned down its contention. Hence, this appeal.

2. We have heard the learned counsel for the appellant and have perused the relevant items of Tariff Entry 16. Tariff Entry 16-l(i) refers to tyres for motor vehicles; and tyres for vehicles or other equipments designed for use off the road. Entry 16-111 is a residuary entry applying to all other tyres. As pointed out above both the Revenue authorities as well as the tribunal took the view that the appellant''s contention that the tyres in question did not fall within the ambit of Entry 16-I(i) was unsustainable. Having heard counsel for the appellant we see no reason why we should take a different view because the reasons on the basis whereof the tribunal has reached its conclusion appear to be well founded. We,

therefore, do not see any merit in this appeal and dismiss the same with no order as to costs.

